

Now, if this is such a middle-class tax plan, then, why do Republicans here on the Hill keep floating new middle-class deductions to cut—the very deductions on which the middle class depends. First, it was the mortgage deduction and, then, the elimination of State and local deductibility, which made it into the plan. Now they are even talking about capping pretax contributions to 401(k) plans.

There are such huge tax breaks for the wealthy and such a huge deficit hole that the tax writers have no choice but to raise taxes on the middle class and cut deductions. Even the great doubling of the standard deduction, Mr. President, is undone by the elimination of the personal deduction. If you are a family of three, you break even. If you are a family of four, you lose money even before they cut the other deductions.

Now, on State and local, in many Republican districts in the House, in many of our Republican colleagues' States, over 30 percent—certainly, 20 percent, and the lowest number is 17—of taxpayers would use that deduction. Eliminating the State and local deduction is a dagger to the heart of the middle class, Mr. President. You should tell your tax writers in the House and Senate to take it out of the bill.

Here is what PricewaterhouseCoopers just found out. Home values would go down 10 percent if we eliminated the State and local deduction. Homes are the piece of the rock for the middle class. People wait and struggle and pay every month so they can own their own home free and clear, and then that value declines because we eliminated State and local deductibility. Every homeowner is affected, even those who take the standard deduction.

If this were such a middle-class plan, I would say this to the President: Why wouldn't Republicans on the Hill scrap the repeal of the estate tax, which only benefits the very rich—not one drop goes to the middle class—instead of looking for more middle-class deductions, like the 401(k), to reduce or eliminate?

President Trump says he wants to do a middle-class bill, but if the only benefit to the middle class is this trickle-down theory, it is not a middle-class bill at all.

We Democrats have said all along that we want to update our Tax Code to provide middle-class tax relief. My caucus wants to provide tax relief to small businesses, not to big corporations. They are the ones that need the money to create jobs, not the big corporations who are flush with money.

Incidentally, as for AT&T, which is leading the charge for this tax cut, their average tax rate over the last 10 years was 8 percent, and they eliminated 80,000 jobs. So much for the idea that when you pay a low tax rate you are creating jobs.

So we offer this to the President: Come work with Democrats on a real middle-class tax bill. The plan your ad-

visers put together with Republicans on the Hill doesn't do what you say it does. We can put together a tax bill in a bipartisan way that actually gets the job done for the middle class and that tells the rich corporate leaders and financiers that they shouldn't be in control of the bill, which they are now, and you, Mr. President, are going along wittingly or unwittingly. Either way is no good for you, no good for your party, and no good, most of all, for America.

#### DISASTER RELIEF

Mr. SCHUMER. Now, Mr. President, one final word here on wildfires, which I know my colleague from California is ready to speak about. She has seen the damage and is working so hard to help the people of her State.

So we are going to talk about wildfires, Puerto Rico, and the Virgin Islands. First, we can't forget about the 3.5 million American citizens in Puerto Rico and the U.S. Virgin Islands, who continue to suffer the terrible effects of Hurricane Maria, the strongest storm to hit the island in a century. It has been more than a month since Maria, and 75 percent of Puerto Rico is still without electricity, only a third of the island's cell sites are functional, and many who have diseases like diabetes and other diseases or who are in need of dialysis have been unable to receive their specialized treatments and medication.

One million Americans in Puerto Rico are suffering without access to clean water. We have seen the pictures of them drinking sewage and water from Superfund sites. I read this report that they have accidentally used wells located in one of the most contaminated Superfund sites, Dorado, to get water, because they are so desperate.

I have called on the White House to put a point person in charge of the recovery, and I repeat that request today. The administration should appoint a CEO for response and recovery for Puerto Rico, someone with the ability to bring all the necessary Federal agencies together, cut redtape on the public and private side, turn the lights back on, get clean water flowing, and help bring recovery. It is a national tragedy that deserves the most organized and efficient response. A CEO for response and recovery with a direct line to the President in the White House would help get the house in order.

Now, at the same time, we can't forget the devastation brought by wildfires out West. A group of Senators will be speaking on the floor today—my colleague from California is about to do just that—in support of swift passage of disaster aid for those regions, and I wholly support the effort.

As the number of forest fires and the cost of fighting these fires has risen dramatically, it has left the Forest Service and the Department of the Interior at a severe funding deficit. This

has forced the Forest Service to take money from other accounts within the agency to cover the firefighting deficit, in a process called fire borrowing. Fire borrowing prevents the agency from carrying out its other missions, including investing in forest fire prevention.

As we have seen, the terrible forest fires rage across the West, hitting so hard the State of California, which my colleague is going to address. We must take action and provide the Forest Service with a long-term wildfire funding fix.

Some Members want to bog down this process with environmental and forest management riders, but I stand with Secretary of Agriculture Perdue and others who have called to simply fix the funding problem, without riders, to allow the agency to carry on its mission.

I yield the floor and ask unanimous consent that my colleague be given the time she requires to finish her remarks because I want a little over.

The ACTING PRESIDENT pro tempore. Without objection, it is so ordered.

Mr. SCHUMER. Thank you, Mr. President.

#### RESERVATION OF LEADER TIME

The ACTING PRESIDENT pro tempore. Under the previous order, the leadership time is reserved.

#### CONCLUSION OF MORNING BUSINESS

The ACTING PRESIDENT pro tempore. Morning business is closed.

#### BANKRUPTCY JUDGESHIP ACT OF 2017

The ACTING PRESIDENT pro tempore. Under the previous order, the Senate will resume consideration of the House message to accompany H.R. 2266, which the clerk will report.

The senior assistant legislative clerk read as follows:

House message to accompany H.R. 2266, a bill to amend title 28 of the United States Code to authorize the appointment of additional bankruptcy judges; and for other purposes.

Pending:

McConnell motion to concur in the amendment of the House to the amendment of the Senate to the bill.

McConnell motion to concur in the amendment of the House to the amendment of the Senate to the bill, with McConnell amendment No. 1568, to change the enactment date.

McConnell amendment No. 1569 (to amendment No. 1568), of a perfecting nature.

The ACTING PRESIDENT pro tempore. The Senator from California.

Ms. HARRIS. Mr. President, I thank the minority leader, Senator SCHUMER, for his words of emphasis on the need to ensure that not only do our fellow Americans in Florida and Texas receive the relief they so dearly and sorely need but also that our fellow Americans in Puerto Rico and the U.S. Virgin Islands, as well, receive the relief